

ARTICLE XI

REVENUE AND TAXATION

Section 1. Power to Levy Taxes; Limit : The City Council shall have power to levy taxes to the extent and for all purposes authorized by the laws of the State of Texas and by this Charter, not to exceed, however, the constitutional and statutory limit of Two Dollars and Fifty Cents (\$2.50) on each One Hundred Dollars (\$100.00) of the assessed valuation, and provide for the mode and manner of levying, assessing and collecting the same, and apportion such taxes as in the discretion of the City Council shall be to the best interest of the City. (Adopted by Charter Amendment, September 11, 1954)

Section 2. Taxes for General Purposes and Current Expenses : It shall be the duty of the City Council, annually, to levy, assess and collect such taxes on the assessed valuation of all taxable property within the City as may be necessary for general purpose and current expenses of the City, provided that the rate of taxation shall never exceed the limit prescribed by this Charter.

Section 3. Taxes to Pay Indebtedness : The City Council shall have power to annually levy, assess and collect such taxes as may be necessary to pay the interest on, and create a sinking fund or funds for the bonded or other indebtedness of the City now existing or hereafter to be created.

Section 4. Taxes for Civic Improvements : In addition to the taxes hereinabove provided for, the City Council shall provide for the opening, maintenance and improvements of the streets, alleys, bridges, culverts, etc., and may provide for the maintenance and support of a public free library; for the maintenance and beautifying of the City cemeteries, and other improvements herein authorized.

Section 5. Occupation Taxes and Licenses : The City Council shall have the power, and it is hereby authorized, to levy, assess and collect occupation taxes upon all trades, professions, occupations, callings and businesses of every kind or character carried on in the City, on which a license or occupation tax is levied by the State at the time this Charter shall go into effect, and all such trades, pro-

fessions, occupations, callings and all other businesses of every kind or character, which may hereafter be subject to a license or occupation tax as provided by the general laws of the State; but at no time shall the occupation tax of license levied by said City for any year on persons or corporations pursuing any trade, profession, occupation, calling or business, of any kind or character, subject to a license or tax under the laws of the State, exceed one-half of said license or tax levied by the State for the same period on such trade, profession, occupation, calling or business. All licenses or occupation taxes shall be received and collected by the assessor and collector of taxes, and shall be paid to that officer by each and every person and corporation, chargeable therewith, before engaging in any trade, profession, occupation, calling or business upon which said tax or license is charged, and the City Council shall have the power and authority and is hereby vested with all powers delegated to and prescribed for the collection of occupation taxes and licenses under the general laws of the State, either civil or criminal, except as they may be in conflict herewith, and in addition thereto the City may collect such taxes by suit in any court having jurisdiction of the amount. Any person pursuing more than one trade, profession, occupation, calling or business subject to the payment of occupation taxes or license, shall pay one occupation tax or license on each, and no tax or license shall extend to more than one profession, trade, occupation, calling or business.

Section 6. Granting of Occupation Taxes and Licenses : The City Council shall authorize the proper officer of the City to grant and issue occupation taxes and licenses, and shall direct the manner of issuing and registering the same, and fix the fees and charges therefor. No tax or license shall issue for a longer period than one year, and shall not be assignable except by permission of the City Council; nor shall same be issued except for the City's fiscal year or the unexpired portion thereof.

Section 7. Lien to Secure Payment of Taxes : The property of all persons owing any taxes to the City of Arlington is hereby made liable for all such taxes, whether the same be due upon personal or real property, or both, and a lien is hereby expressly fixed upon all such property to secure the payment of said taxes; and the ad valorem taxes due on any one piece of property shall not be received by the collector from the owner or other persons interested therein

separately without paying the ad valorem taxes owing by him on other property.

Section 8. Provisions for Prompt Collection of Taxes : The City Council shall have full power to provide by ordinance for prompt collection of taxes levied, assessed and imposed under this Charter and the ordinances of said City, and it is hereby authorized, and to that end shall have full power and authority to sell, or cause to be sold, all kinds of property, real and personal, and shall make such rules and regulations, ordain and pass such ordinances, as it may consider necessary to the levying, imposing, assessing and collecting of any and all taxes provided for in this Charter and unless otherwise provided by ordinance, all property in said City liable and subject to taxation shall be assessed, and said taxes shall be levied and collected, in accordance with the provisions of the general laws of the State of Texas.

Section 9. Collections for Bonded and Other Indebtedness : All monies arising from the collection of taxes levied for the payment of interest on, and providing a sinking fund for, bonded or other indebtedness of the City, shall be maintained in a separate fund, to be designated "Interest and Sinking Fund" series of indebtedness.

Section 10. Irregularities in Levy and Assessment : No irregularities in the time and manner of making and returning of the assessment rolls, or the approval of such rolls, shall invalidate any assessment, nor shall any irregularity in the time and manner of making a levy or the form thereof invalidate any tax levy made hereunder.

Section 11. Levying Taxes : The City Council, at its first meeting in July of each year, or as soon thereafter as practicable, shall levy the annual taxes for each year. Special taxes or assessments provided for by this Charter may be levied, assessed and collected at such time or times as the City Council may provide. (Adopted by Charter Amendment, April 7, 1984)

Section 12. Forced Collection of Taxes : The City Council may provide by ordinance for the prompt collection, by suit, sale or otherwise, of all taxes of every kind due the City. Penalty and interest upon delinquent taxes shall be imposed

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in accordance with State law. (Adopted by Charter
Amendment, April 7, 1984)

Section 13. Hotel Occupancy Tax: (Deleted by Charter
Amendment May 10, 1988)